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DataMart Instructions

DataMart Spreadsheet Preparation Process

DataMart Concept and Purpose

1) The purpose of DataMart is to replace the current method of using Excel spreadsheets to collect the data for the Annual Financial Report (AFR) and Annual Program Report (APR) with a database at the USOE to house the financial data by Year, LEA, Fund, Program, Function, and Object.

2) The Legislative Fiscal Analyst has mandated the USOE implement DataMart in the 2012 reporting cycle.

3) We believe in the long term the DataMart process will be easier for Districts than the current process because it simply involves:

   a. Exporting the General Ledger from your financial information system for the actual or budget year.

   b. Importing the General Ledger data into the DataMart collection spreadsheet to the Raw Data tab.

   c. Mapping Funds, Programs, Functions, Objects, and Revenue Codes in the DataMart collection spreadsheet to the USOE Chart of Accounts.

   d. Reviewing the pivot tables for accuracy.

   e. Sending the spreadsheet to the USOE.

4) In addition to the Statement of Activities, the balance sheet information for Actual data will be entered on the Raw Data tab in the same manner as the other data. A simple balance sheet object code (0888) has been provided to identify rows in the data that are for the balance sheets.

   a. As always, it is unnecessary to provide a balance sheet for budget data.

5) **A new DataMart collection spreadsheet must be provided for each AFR column.** For example, to submit the full 2012 Annual Financial Report (AFR), you will need to submit four DataMart spreadsheets, one each for:

   a. 2011 Actual Data (this is optional)

   b. 2013 Original Budget Data

   c. 2012 Actual Data

   d. 2012 Final Budget Data

Importing data from the LEA accounting or FIS

1) The DataMart Master will only work properly with Excel 2010 or 2011(for Mac) or later versions of Excel.

2) Open the Excel file titled DataMart Master.xlsx.

3) Export general ledger data from the accounting software or financial information system.

   a. For the statement of activities or budget, revenue and expenditures should be exported showing amounts by year, fund, program, function, and object.

b. For the balance sheet, modified accrual accounts should be exported to prepare for the DataMart spreadsheet.

4) Data necessary for the DataMart Raw Data tab:
   a. Year
   b. District (the District number such as 01 for Alpine School District)
   c. Fund
   d. School Number (aka LOC or Location) – This is not currently required, but there is a column available for School Number if it is available. There is some momentum in the Legislature to require this in future years.
   e. Program
   f. Function
   g. Object
   h. Description - Not required, but there is a column available.
   i. Amount

5) Conform the exported data to the DataMart Master format in Excel
   a. It is not necessary to put a School Number this cycle, but the Legislature may require that in the future. If your data provides a school number, it is fine to leave it in your submission.

6) Open the document exported from your accounting system with Excel using the Fixed Width function if it is a text file.
   a. Remove unnecessary dividers in the fixed width, and move others to properly import the data into Excel;
   b. Delete columns that are not part of the DataMart Master. Retain columns that are necessary for reporting either actual or budget amounts depending on which spreadsheet you are preparing. **Do not report budget and actual data in the same DataMart Master spreadsheet.**

7) Remove the lines with a zero amount, or that are total, subtotals, or non-essential descriptors:
   a. Put a 1 in the first row below the headings in a new column. Then fill in the row numbers by highlighting the cells down to the last line of data and doing a series data fill with a step value of 1. You can do this by hitting the Alt key and the E key at the same time. Then hit the I, S and enter keys in that order. This should fill in a unique number in each row for the entire data rows.
   b. Sort the data by Fund using Smallest to Largest.
   c. Delete the data at the top of the sort that is not relevant for DataMart.
   d. Sort the data by Amount using Largest to Smallest
   e. Delete any rows that have an amount of -0-, but retain any adjusting negative amounts at the bottom of the data.
   f. Re-sort your data field back to the rows as originally copied from your fiscal system. This is accomplished by highlighting your data from the headings to the last row and across to the right to the Amount column. Then select Data Sort and make sure the numbered column is selected in the "Sort By" box in the dialogue box. Sort by Smallest

to Largest. Then select "OK". This should have re-sorted your data back to its original order but without the $-0- amounts, sub-totals, etc…

8) For the Revenues and Expenditures, every column must have data for every row except the School Number and Description. Thus every row must have a:

   a. Year – put the year in the year column to replace the numbers that were used to get rid of -0- amounts. The CCYY column refers to the century (CC) and year (YY) for the submission. The entry should be a 4 digit year code relating to the submission data being prepared. Whether the data is for budget or actual, simply put the year.

   b. Copy the year all the way down the column so that each row has a year.

   c. District – Please put your LEA ID number in the District column. Thus, Alpine School District would be "01", or Syracuse Arts Academy would be "4D" for example.

   d. Fund – for charter schools, Fund 10 is already mapped. Thus, for charter schools please put "10" for every row in the column on the Raw Data tab for Fund.

   e. Program (see further instructions for balance sheet data)

   f. Function (see further instructions for balance sheet and revenue data)

   g. Object (see further instructions for balance sheet data). For revenue, make the object "0999".

   h. Amount

   i. The spreadsheet will be rejected if the columns and rows are not all complete for the revenues and expenditures with the exception of the School Number and the Description.

9) Once your data is ready, copy and paste it into the DataMart Master.

10) Save the DataMart Master with the name "DM_(YY)(LEA number)" plus "b" if it is a budget submission, or "a" if it is an actual submission. Thus:

   a. For 2011 Actual save as DM_11(LEA number)a. For example, Alpine SD would be DM_1101a, and Syracuse Arts Academy would be DM_114Da.

   b. For 2012 Final Budget save as DM_12(LEA number)b. For example, Alpine SD would be DM_1201b, and Syracuse Arts Academy would be DM_124Db.

   c. For 2012 Actual save as DM_12(LEA number)a. For example, Alpine SD would be DM_1201a, and Syracuse Arts Academy would be DM_124Da.

   d. For 2013 Budget save as DM_13(LEA number)b. For example, Alpine SD would be DM_1301b, and Syracuse Arts Academy would be DM_134Db.

11) Now prepare your Balance Sheet data for each Fund from your accounting system. The balance sheet data is imported into the DataMart Master in the same manner as the rest of the data except it is not necessary to identify a Program.

   a. Fund – put the appropriate fund number from the LEA's system; for charter schools there is only one, Fund 10 – the General Fund.

   b. Function – the balance sheet account number/name from the LEA's accounting system should be put in this column;

   c. Object – the balance sheet object number is "888";

    d.   Every balance sheet row should have a Fund, Function, and Object. However, it is not necessary to have anything in the Program column for balance sheet rows identified with the 888 object code as that column will be ignored by the database.

    e.   The 888 object code will tell the DataMart database to treat the data as a balance sheet row.

    f.   Add and delete columns as necessary to format the balance sheet data to the Raw Data tab in the DataMart spreadsheet.

    g.   Be certain to add a year and LEA number column if it is not already there.

    h.   Paste the balance sheet data at the bottom of the raw data tab.

Mapping and preparing the data for import into the DataMart database

1) The maps are created in the Fund, Programs, Functions, and Object tabs. It is vital that each District chart of account codes are only mapped one time in each of these tabs. For example, if the District's Fund 10 is mapped on both row 2 and 3, even if it is mapped to the same equivalent USOE code, the spreadsheet will be rejected as it cannot be imported into the DataMart database that way.

    a.   It is OK to use the USOE account codes multiple times. For example, on the Programs mapping tab it is likely several of the District's account codes will be mapped to "0000 District Programs" also known as Regular Basic School – VAR.

2) First copy the Fund column from the Raw Data tab into the Fund mapping tab by selecting the first data item, hold the Shift key, then hit the End key. Copy the column, then paste special using the "Values and Formats" selection into the Fund mapping tab in Column B which in this case is the first column.

3) Then remove duplicate occurrences of the Fund numbers by selecting the Remove Duplicates function under the Excel Data tab. Hit "Continue with the current selection", then "Remove Duplicates". Then hit "OK". This should leave just one row for each District fund.

4) Then map the District fund numbers to the USOE chart of accounts provided in the drop down menu in column C.

5) Now do the same with Programs, Functions, and Objects.

6) For the balance sheet data, make sure to map the Object "888" to "0888 Balance Sheet" in the drop down menu on the Objects tab.

7) For revenue data, make sure to map the Object "0999" to "0999 Revenue".

8) Use the Excel Find function in the CSV Out tab to review for errors. Errors will be identified by an "#N/A" in the cell. Find in the CSV Out tab by Values rather than the default setting which is Formulas. If there are instances of cells with an "#N/A" in the CSV Out tab, this means that a Fund, Program, Function, or Object are not mapped correctly, or the cell was left blank in the Raw Data tab. Go to the Raw Data row that corresponds with the row in the CSV Out tab to find and correct the error. If the error does not exist in the Raw Data tab, then there is a problem in one of the mapping tabs. The most likely error is that a Fund, Program, Function, or Object has not been mapped to the USOE Chart of Accounts in the drop down menus.

    a.   In order to find any errors, hit the Ctrl f for the find function. Hit the "Options" extension and select "Look in:" Values. In the Find field put "#N/A".

b. Correct any "#N/A" errors by correcting the mapping, or corresponding rows in the Raw Data tab.

c. **Mapping must be exact, and not have duplicates in the District account code column, or the CSV out will generate an "#N/A" error.**

Checking the data using the pivot tables in Excel 2010

1) The pivot tables are designed so that the data can be reviewed before submission to USOE. These pivot tables will only work with Excel 2010 or 2011(for Mac).

2) Go to the "AFR Bal Ast" tab which is a pivot table for the AFR Balance Sheet Assets. The pivot table has a Function and Object slicer open. The Object slicer is set to "0888" so that only balance sheet items should be pulled into the pivot table. Hold the CTRL key and select any 8000-8999 functions that are not already highlighted. The pivot table should show the asset side of the balance sheet by fund.

    a. Hit the PivotTable Tools / Options in Excel. Select the Refresh button to insure it updates the data with the work and mapping you have done in the rest of the spreadsheet.

    b. Compare the balance sheet data for each fund against your FIS or accounting system to insure accuracy.

    c. **Make corrections to the data as necessary in the Raw Data tab, or in the mapping tabs.**

3) Go to the "AFR Bal L&FB" tab which is a pivot table for the AFR Balance Sheet Liabilities and Fund Balance section. The pivot table has a Function and an Object slicer open. The Object slicer is set to "0888" so that only balance sheet items should be pulled into the pivot table. Hold the CTRL key and select any 9000-9891 functions that are not already highlighted. The pivot table should show the liability and fund balance side of the balance sheet by fund.

    a. Hit the PivotTable Tools / Options in Excel. Select the Refresh button to insure it updates the data with the work and mapping you have done in the rest of the spreadsheet.

    b. Compare the balance sheet data for each fund against your FIS or accounting system to insure accuracy.

    c. **Make corrections to the data as necessary in the Raw Data tab, or in the mapping tabs.**

4) Go to the "AFR Rev" tab which is a pivot table for the AFR Revenue. The pivot table has a Function and an Object slicer open. The Object slicer is set to "0999" so that only revenue items should be pulled into the pivot table. Hold the CTRL key and select any 1110-6400 functions (revenue codes) that are not already highlighted. The pivot table should show the revenue by fund.

    a. Hit the PivotTable Tools / Options in Excel. Select the Refresh button to insure it updates the data with the work and mapping you have done in the rest of the spreadsheet.

    b. Compare the revenue and other data for each fund against your FIS or accounting system to insure accuracy.

    c. Note that the revenue will include items previously in the Other section of the AFR.

    d. **Make corrections to the data as necessary in the Raw Data tab, or in the mapping tabs.**

5) Go to the "AFR Exp" tab which is a pivot table for the AFR Expenditures. The pivot table has a Object slicer open. Hold the CTRL key and select all objects except "0888" and "0999" that are not already highlighted. The pivot table should show the expenditures by fund.
    a. Hit the PivotTable Tools / Options in Excel. Select the Refresh button to insure it updates the data with the work and mapping you have done in the rest of the spreadsheet.
    b. Compare the expenditure data for each fund against your FIS or accounting system to insure accuracy.
    c. **Make corrections to the data as necessary in the Raw Data tab, or in the mapping tabs.**
6) Go to the "APR Rev" tab which is a pivot table for the APR Revenue. The pivot table has a Function and an Object slicer open. The Object slicer is set to "0999" so that only revenue items should be pulled into the pivot table. Hold the CTRL key and select any 1110-6400 functions (revenue codes) that are not already highlighted. The pivot table should show the revenue by program.
    a. Hit the PivotTable Tools / Options in Excel. Select the Refresh button to insure it updates the data with the work and mapping you have done in the rest of the spreadsheet.
    b. Compare the revenue and other data for each program against your FIS or accounting system to insure accuracy.
    c. You can include items previously in the 900 section of the APR by holding the Ctrl key and selecting the 900 in the Object slicer in addition to the 0999 revenue object item.
    d. **Make corrections to the data as necessary in the Raw Data tab, or in the mapping tabs.**
7) Go to the "APR Exp" tab which is a pivot table for the APR Expenditures. The pivot table has an Object slicer open. Hold the CTRL key and select all objects except "0888", "0999", and "0900" that are not already highlighted. The pivot table should show the expenditures by program.
    a. Hit the PivotTable Tools / Options in Excel. Select the Refresh button to insure it updates the data with the work and mapping you have done in the rest of the spreadsheet.
    b. Compare the expenditures for each program against your FIS or accounting system to insure accuracy.
    c. **Make corrections to the data as necessary in the Raw Data tab, or in the mapping tabs.**
8) For your convenience, there is a Check tab to indicate if the balance sheets are in balance and if APR and AFR Revenue and Expenditures balance. If any of the cells on the Check tab are highlighted in RED, it is an indication there is a problem with either your Raw Data, your maps, or one of the pivot tables.

We will address Property Tax, Indirect Costs, and Long Term Debt Schedule reporting in a separate spreadsheet.

When we receive your audited financial statements, we will reconcile the AFR and APR against those to insure they are correct. We will use the audited financial statements as the governing document.